

House Bill 1511

By: Representative Scheid of the 22nd

A BILL TO BE ENTITLED
AN ACT

1 To amend Chapter 7 of Title 48 of the Official Code of Georgia Annotated, relating to
2 income taxes, so as to provide for an exclusion from state income taxation with respect to
3 certain unemployment compensation, to provide for conditions and limitations; to provide
4 an effective date; to provide for applicability; to repeal conflicting laws; and for other
5 purposes.

6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

7 **SECTION 1.**

8 Chapter 7 of Title 48 of the Official Code of Georgia Annotated, relating to income taxes,
9 is amended in subsection (a) of Code Section 48-7-27, relating to computation of taxable net
10 income of individuals, by striking "and" at the end of paragraph (14), by striking the period
11 at the end of paragraph (15) and inserting in its place "; and", and by adding a new paragraph
12 immediately following paragraph (15) to be designated paragraph (16) to read as follows:

13 "(16) An amount equal to the actual amount received as unemployment compensation."

14 **SECTION 2.**

15 This Act shall become effective upon its approval by the Governor or upon its becoming law
16 without such approval.

17 **SECTION 3.**

18 All laws and parts of laws in conflict with this Act are repealed.